

## Accounting (ACCT)

### See also Business

Contact the Business Administration Department for further information.  
(760) 744-1150, ext. 2488  
Office: MD-341

### Associate in Arts Degrees -

AA Degree requirements are listed in Section 6 (green pages).

- Accounting

### Certificates of Achievement -

Certificate of Achievement requirements are listed in Section 6 (green pages).

- Accounting

### Certificates of Proficiency -

Certificate of Proficiency requirements are listed in Section 6 (green pages).

- Bookkeeping/Accounting Clerk

## PROGRAMS OF STUDY

### Accounting

The Associate in Arts Degree and/or Certificate of Achievement in Accounting is designed to prepare the graduate for entry into positions in industry, public accounting firms, government, and nonprofit organizations. The graduate will have an understanding of accounting and business concepts.

#### A.A. DEGREE MAJOR OR CERTIFICATE OF ACHIEVEMENT

Program Requirements	Units
ACCT 103 Financial Accounting	4
ACCT 104 Accounting Spreadsheet Concepts	2
ACCT 105 or ACCT 107 Individual Income Taxes	4
ACCT 108 Taxation of Business Entities	4
ACCT 110 Managerial Accounting	4
ACCT 110 QuickBooks	2
ACCT 115 Sales/Payroll Tax/and Employee Benefits	2
ACCT 120 Financial Statement Analysis	3
BUS 110 Business Mathematics	3
BUS 115 Business Law	3
BUS 125 or BUS 205 Business English	3
BUS 205 Business Writing	3
<b>TOTAL UNITS</b>	<b>30</b>

Recommended Electives: BUS 100, 116, 140; OIS 101, 115; CE 100; CSIT 105 or CSIT 120

### Bookkeeping/Accounting Clerk

Provides a program to prepare the student for an entry-level Bookkeeping/Accounting Clerk position.

#### CERTIFICATE OF PROFICIENCY

Program Requirements	Units
ACCT 103 and ACCT 104 or BUS 105 and BUS 105L Financial Accounting	4
ACCT 104 or BUS 105 and BUS 105L Accounting Spreadsheet Concepts	2
ACCT 110 QuickBooks	2
ACCT 115 Sales Tax, Payroll Taxes, and Employee Benefits	2
<b>TOTAL UNITS</b>	<b>8.5 - 10</b>

## COURSE OFFERINGS

### ACCT 103 Financial Accounting (4)

4 hours lecture

**Corequisite:** ACCT 104

**Transfer acceptability:** CSU; UC

Financial accounting theory, principles, and procedures. Application of theory and practice to the accounting cycle and to systems design. An emphasis on both the preparer and the information user will be stressed.

### ACCT 104 Accounting Spreadsheet Concepts (2)

2 hours lecture

**Corequisite:** ACCT 103

**Transfer acceptability:** CSU

Application of fundamental and some intermediate spreadsheet concepts, principles, and commands in working with templates and modeling problems in accounting principles.

### ACCT 105 Individual Income Taxes (4)

4 hours lecture

**Transfer acceptability:** CSU

Tax planning and preparation topics for individuals including filing status, exemptions, income and exclusions, business expenses, itemized deductions, credits, capital gains, depreciation tax payments, California Personal Income Tax.

### ACCT 107 Taxation of Business Entities (4)

4 hours lecture

**Transfer acceptability:** CSU

Taxation from a business entities approach including business deductions, losses, property transactions, and tax credits. Topics will include rules related to corporations, partnerships, and S corporations.

### ACCT 108 Managerial Accounting (4)

4 hours lecture

**Prerequisite:** A minimum grade of 'C' in ACCT 103

**Transfer acceptability:** CSU; UC

Accounting theory, principles, and procedures for financial statement analysis, decentralized operations, cost concepts, cost accounting, budgeting, standard costing, cost profit volume analysis, accounting control, differential analysis, capital budgeting, variable and absorption costing, responsibility accounting, capital investment analysis, and income taxes.

### ACCT 110 QuickBooks (2)

1 hour lecture - 3 hours laboratory

**Prerequisite:** A minimum grade of 'C' in ACCT 103, or BUS 105

**Transfer acceptability:** CSU

Applying the computer in the study of accounting principles with emphasis on planning and analysis. Students prepare data and enter accounting transactions, which are used as input for QuickBooks Pro in order to yield the various accounting statements as output.

### ACCT 115 Sales Tax, Payroll Taxes, and Employee Benefits (2)

2 hours lecture

**Transfer acceptability:** CSU

Provides a knowledgeable background in all phases and aspects of sales tax and payroll accounting. Surveys the various tax procedures required by the employer and employee in filing the correct forms for social security, and federal and state income tax returns. Worker's compensation and state disability benefits will be discussed, as well as pensions, health plans, vacation and sick leave, and other employee benefits.

### ACCT 120 Analysis of Financial Statements (3)

3 hours lecture

**Prerequisite:** A minimum grade of 'C' in ACCT 103

**Transfer acceptability:** CSU

Exploration of the characteristics of financial statements and analysis of reported results from such statements. How to apply ratios to financial statements and to interpret outcomes in order to draw various inferences and/or conclusions from the results.

**ACCT 197 Accounting Topics****(.5 - 4)**

Units awarded in topics courses are dependent upon the number of hours required of the student. Any combination of lecture and/or laboratory may be scheduled by the department. Refer to Class Schedule.

**Transfer acceptability:** CSU

**Note:** May be taken 4 times

Topics in Accounting. See Class Schedule for specific topic offered. Course title will designate subject covered.

**ACCT 205 Cost Accounting****(3)**

3 hours lecture

**Prerequisite:** A minimum grade of 'C' in ACCT 108

**Transfer acceptability:** CSU

A study of the fundamental principles of cost accounting, including the elements of production costs, cost estimations, byproducts and joint products, spoilage and scrap materials, and systems of cost distribution such as standard cost, job order, and process flow.

**Administration of Justice (AJ)**

Contact Public Safety Programs for further information.

(760) 744-1150, ext. 1722

Office: PSTC, 182 Santar Place, San Marcos

For transfer information, consult a Palomar College Counselor.

**Associate in Arts Degrees -**

AA Degree requirements are listed in Section 6 (green pages).

- Administration of Justice - General
- Administration of Justice - Homeland Security
- Administration of Justice - Investigations
- Administration of Justice - Law Enforcement

**Certificates of Achievement -**

Certificate of Achievement requirements are listed in Section 6 (green pages).

- Basic Police Academy

**PROGRAMS OF STUDY****Administration of Justice – General**

This program prepares students for a career in the criminal justice system or private security services. The program will give students general knowledge and skills in theory, principles, and techniques of law enforcement agencies and private security services.

**A.A. DEGREE MAJOR**

Program Requirements	Units
AJ 100 Introduction To Criminal Justice	3
AJ 101 Criminal Evidence	3
AJ 102 Criminal Procedures	3
AJ 103 Community Relations	3
AJ 104 Criminal Law	3
AJ 106 Police Ethics	3
AJ 180 Criminology	3
AJ 280 Internship – A Service Learning Experience	3
or	
*CE 100 Cooperative Education	3

**Electives (Select 12 units)**

AJ 50 POST Perishable Skills	.5
AJ 51 First Aid/CPR Update	.5
AJ 52 Racial Profiling	.5
AJ 53 Instructor Development	2.5
AJ 65 Preparation for Law Enforcement	3
AJ 83 Law Enforcement Career Strategies	3
AJ 97 Topics In Administration Of Justice	.5 - 20
AJ 140 Criminal Justice In The 21ST Century - Field Study	1.5
AJ 175 Narcotics	3
AJ 197 Topics In Administration Of Justice	.5 - 6

**TOTAL UNITS** **36**

\*Cooperative Education must be related to this major.

**Administration of Justice - Homeland Security**

This program prepares students for a career in the public or private job sector providing security services to institutions, government entities (Department of Homeland Security and Transportation Security Administration), and the general public. This program will give students general knowledge and skills of Homeland Security.

**A.A. DEGREE MAJOR**

Program Requirements	Units
AJ 100 Introduction To Criminal Justice	3
AJ 101 Criminal Evidence	3
AJ 102 Criminal Procedures	3
AJ 103 Community Relations	3
AJ 104 Criminal Law	3
AJ 106 Police Ethics	3
AJ 151 Introduction to Terrorism	3
AJ 152 Weapons of Mass Destruction	3
AJ 153 Issues in Homeland Security	3
AJ 180 Criminology	3
AJ 280 Internship – A Service Learning Experience	3
or	
*CE 100 Cooperative Education	3
FIRE 131 Emergency Preparedness	3

**TOTAL UNITS** **36**

\*Cooperative Education must be related to this major.

It is recommend that a student working towards an associate degree in Homeland Security take two of the following courses: POSC 110; SOC 110; and/or PSYC 120.

**Administration of Justice – Investigations**

This program prepares students for a career in the public or private sector providing general knowledge and skills in theory, principles, and techniques of forensic science and investigation in the criminal justice system.

**A.A. DEGREE MAJOR**

Program Requirements	Units
AJ 100 Introduction To Criminal Justice	3
AJ 101 Criminal Evidence	3
AJ 102 Criminal Procedures	3
AJ 103 Community Relations	3
AJ 104 Criminal Law	3
AJ 106 Police Ethics	3
AJ 110 Basic Criminal Investigation	3
AJ 141 Enforcement Psychology	3
AJ 180 Criminology	3
AJ 210 Basic Crime Scene Forensic Science	3
AJ 211 Fingerprint Identification	3
AJ 280 Internship -- A Service Learning Experience	3
or	
*CE 100 Cooperative Education	3

**TOTAL UNITS** **36**

\*Cooperative Education must be related to this major.

**Administration of Justice–Law Enforcement**

This program prepares students with the general knowledge and skills required for a career in municipal and county law enforcement as a sworn peace officer.

**A.A. DEGREE MAJOR**

Program Requirements	Units
AJ 100 Introduction to Criminal Justice	3
AJ 101 Criminal Evidence	3
AJ 102 Criminal Procedures	3
AJ 103 Community Relations	3